

(b) May be subject to civil penalties.

§ 1204.213 May I obtain relief for a property that benefits from other Federal or State incentive programs?

You may obtain accounting and auditing relief for production from a marginal property under this subpart even if the property benefits from other Federal or State production incentive programs.

§ 1204.214 Is minimum royalty due on a property for which I took relief?

(a) If you took cumulative royalty reports and payment relief on a property under this subpart, minimum royalty is still due for that property by the date prescribed in your lease and in the amount prescribed therein.

(b) If you pay minimum royalty on production from a marginal property during a calendar year for which you are taking cumulative royalty reports and payment relief, and:

(1) The annual payment you owe under this subpart is greater than the minimum royalty you paid, you must pay the difference between the minimum royalty you paid and your annual payment due under this subpart; or

(2) The annual payment you owe under this subpart is less than the minimum royalty you paid, you are not entitled to a credit because you must pay at least the minimum royalty amount on your lease each year.

§ 1204.215 Are the information collection requirements in this subpart approved by the Office of Management and Budget (OMB)?

OMB has approved the information collection requirements contained in this subpart under 44 U.S.C. 3501 *et seq.*, and assigned OMB control number 1010-0155. See 30 CFR part 1210 for details concerning your estimated reporting burden and how you may comment on the accuracy of the burden estimate.

PART 1206—PRODUCT VALUATION

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Sec.

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